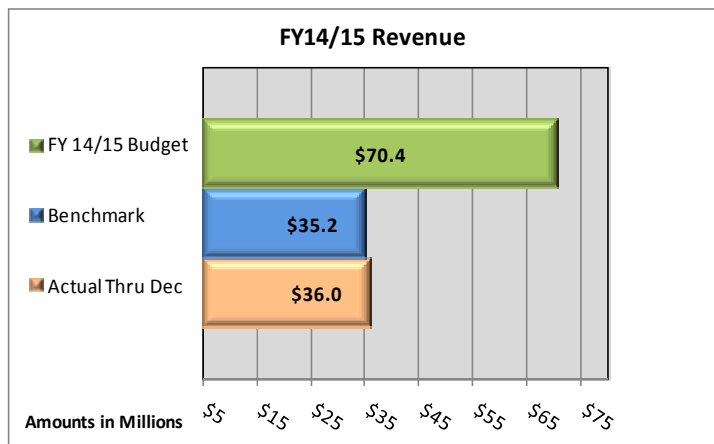


General Fund Financial Report July 2014 through December 2014 Unaudited FY 2014-15



Revenue:

As of December 31, 2014 revenue receipts total \$36 million. The benchmark is \$35.2.

Revenue receipts are 51.1% of budget. This compares to 50.1% in FY13/14 and 48.7% in FY12/13.

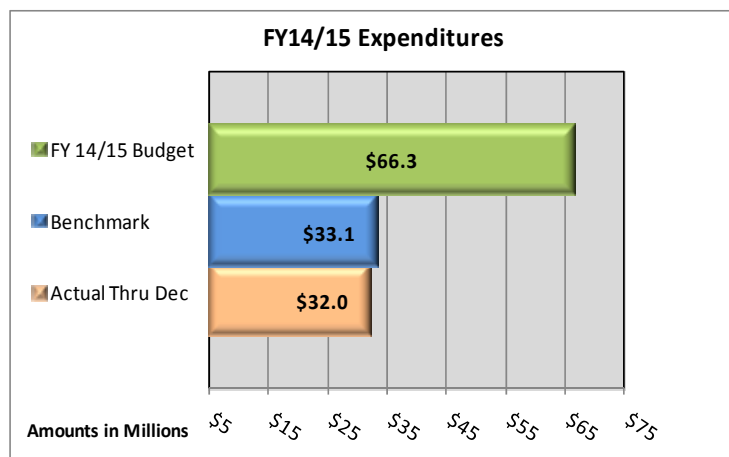
Additional detail is provided on the following page.

Expenditures:

As of December 31, 2014 expenditures are \$32 million. The benchmark is \$33.1 million.

Actual expenditures are 48.3% of budget. This compares to 46.6% in FY13/14 and 45.7 % in FY12/13.

Additional detail is provided on the following pages.



Summary of Change in Fund Balance to Date:

(Numbers Rounded to Nearest Thousand)	Current FY		Benchmark
	FY14/15 Budget	Actual YTD as of Dec-14	
Beginning Fund Balance	\$ 13,777	\$ 14,656	\$ 6,889
Sources:			
Revenues	\$ 70,390	\$ 35,962	\$ 35,195
Transfers In	4	4	2
Total Sources	\$ 70,394	\$ 35,966	\$ 35,197
Uses:			
Expenditures	\$ 66,250	\$ 32,009	\$ 33,125
Emergency Reserves	9,042	-	\$ 4,521
Transfers Out	8,879	5,300	4,440
Total Uses	\$ 84,172	\$ 37,309	\$ 42,086
Ending Fund Balance	\$ (0)	\$ 13,313	\$ (0)

The FY14/15 actual beginning fund balance exceeds the budgeted amount due to better than expected revenue receipts in FY13/14 along with the ongoing effort by directors and elected officials to reduce spending.

Comparison to Budget - Revenue:

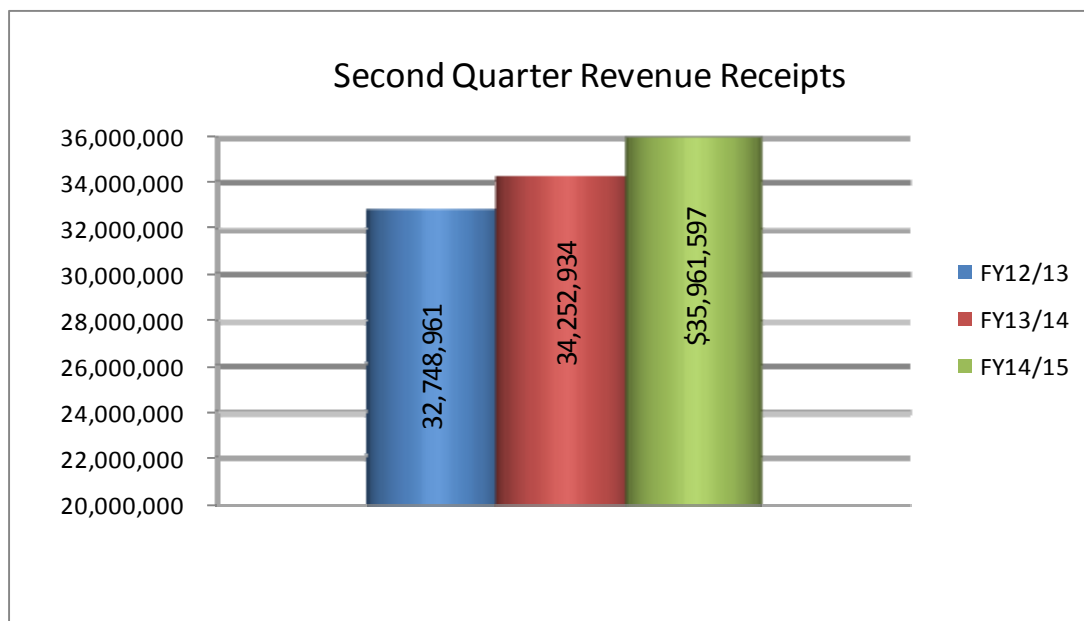
Total Revenue is 1.1% above benchmark. This compares to .1% above in FY13/14. The largest dollar amount above benchmark is Property Taxes with 60.5% of budget collected. This includes \$281,826 of prior year collections. The largest dollar amount below benchmark is Intergovernmental where only 15.8% of budget has been collected. Typically, Federal Payment In Lieu of Taxes revenue is not received until June.

The budget and actual receipts for State Shared Sales Tax include the Arizona Health Care Cost Containment System (AHCCCS) portion, which has increased from last year.

For the Month Ending December 31, 2014	Year-to-Date Actual				Months 6		Actual Vs Benchmark
	Budget	Actual	% of Budget	Budget Less Actual	Benchmark		Favorable (Unfavorable) Variance
					% of Budget	Actual Over / (Under)	
Revenue:							
Property Tax Revenues	23,677,798	14,332,197	60.5%	9,345,601	50.0%	2,493,298	10.5%
Auto In Lieu Tax	4,605,707	2,299,075	49.9%	2,306,633	50.0%	(3,779)	(0.1%)
State Shared Sales Tax	19,163,380	9,535,307	49.8%	9,628,073	50.0%	(46,383)	(0.2%)
County Sales Tax	11,794,780	5,926,228	50.2%	5,868,552	50.0%	28,838	0.2%
Franchise Tax	156,514	77,819	49.7%	78,695	50.0%	(438)	(0.3%)
Licenses and Permtis	579,789	209,525	36.1%	370,264	50.0%	(80,370)	(13.9%)
Intergovernmental	3,960,135	623,862	15.8%	3,336,273	50.0%	(1,356,206)	(34.2%)
Charges for Services	3,710,678	1,744,632	47.0%	1,966,046	50.0%	(110,707)	(3.0%)
Fines and Forfeitures	1,343,572	527,179	39.2%	816,393	50.0%	(144,607)	(10.8%)
Interest on Investment	50,000	18,743	37.5%	31,257	50.0%	(6,257)	(12.5%)
Interest on Taxes	960,641	503,088	52.4%	457,553	50.0%	22,768	2.4%
Rents	23,052	15,869	68.8%	7,183	50.0%	4,343	18.8%
Miscellaneous	364,346	148,074	40.6%	216,272	50.0%	(34,099)	(9.4%)
Total Revenue	70,390,392	35,961,597	51.1%	34,428,795	50.0%	766,401	1.1%

Note 1: Definition of colors used in the Revenue section:

Sources	Projection	Definition	Impact
Revenues	Black	Actual revenue more than benchmark	Positive
Revenues	Red	Actual revenue less than benchmark	Negative

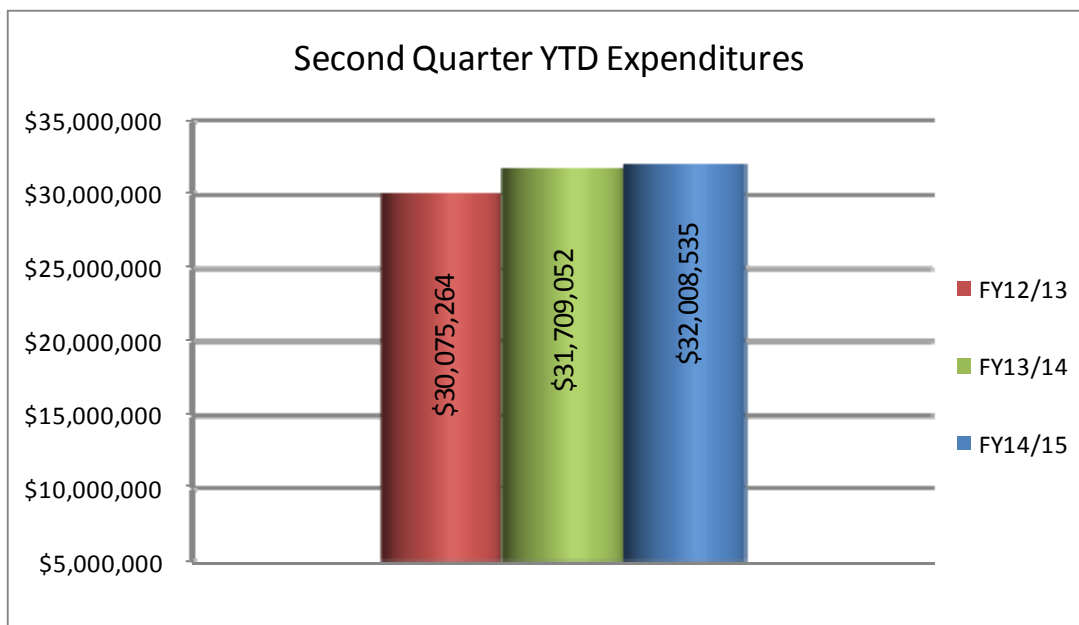


Comparison to Budget - Expenditures:

Personnel: Of the departments with Personnel budgets, 96% are at or better than their benchmark. 98% were within benchmark in FY13/14.

Supplies & Services: Of the departments with Supplies & Services budgets, 50% of departments are at or better than their benchmark. In FY13/14, 52% were at or better than benchmark.

Capital Outlay: Of the departments with Capital Outlay budgets, 100% are at or better than their benchmark. This compares to 20% in FY13/14. There is one department with unbudgeted Capital Outlay charges.



Yuma County
Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

	Year-to-Date Actual		Pay Periods		13 Months	Actual Vs Benchmark Variance Favorable (Unfavorable)
			% of Budget	(Over) / Under		
As of March 10, 2015	Budget	Actual	% of Budget	(Over) / Under	(Over) / Under	
County Administrator (0100)						
Personnel	1,250,331	584,559	46.8%	665,772	40,607	3.2%
Supplies and services	111,692	48,559	43.5%	63,133	7,287	6.5%
Capital outlay	-	-	0.0%	-	-	0.0%
Total Expenditures	1,362,023	633,118	46.5%	728,905	47,894	3.5%
Board of Supervisors (0101)						
Personnel	473,183	226,370	47.8%	246,813	10,222	2.2%
Supplies and services	39,146	13,894	35.5%	25,252	5,679	14.5%
Capital outlay	-	-	0.0%	-	-	0.0%
Total Expenditures	512,329	240,264	46.9%	272,065	15,900	3.1%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Year-to-Date Actual				Pay Periods Months	13 6	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Treasurer (0200)							
Personnel	629,676	285,117	45.3%	344,559	50.0%	29,721	4.7%
Supplies and services	163,451	118,844	72.7%	44,607	50.0%	(37,119)	(22.7%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	793,127	403,961	50.9%	389,166		(7,397)	(0.9%)
Assessor (0300)							
Personnel	1,562,153	689,212	44.1%	872,941	50.0%	91,865	5.9%
Supplies and services	403,914	227,272	56.3%	176,642	50.0%	(25,315)	(6.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,966,067	916,484	46.6%	1,049,583		66,549	3.4%
Recorder (0500)							
Personnel	453,575	205,119	45.2%	248,456	50.0%	21,668	4.8%
Supplies and services	170,378	92,127	54.1%	78,251	50.0%	(6,938)	(4.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	623,953	297,247	47.6%	326,706		14,730	2.4%
Election Services (0600)							
Personnel	224,137	131,981	58.9%	92,156	50.0%	(19,912)	(8.9%)
Supplies and services	297,093	270,720	91.1%	26,373	50.0%	(122,173)	(41.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	521,230	402,700	77.3%	118,530		(142,085)	(27.3%)
County Attorney- Civil (0800)							
Personnel	661,687	315,864	47.7%	345,823	50.0%	14,979	2.3%
Supplies and services	24,899	8,837	35.5%	16,062	50.0%	3,613	14.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	686,586	324,701	47.3%	361,885		18,592	2.7%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Pay Periods					13	Actual Vs
	Months					6	Benchmark
	Year-to-Date Actual						Variance
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	Favorable (Unfavorable)
County Attorney- Criminal (0801)							
Personnel	2,915,154	1,339,804	46.0%	1,575,350	50.0%	117,773	4.0%
Supplies and services	217,061	62,903	29.0%	154,158	50.0%	45,628	21.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	3,132,215	1,402,707	44.8%	1,729,508		163,401	5.2%
County Attorney- Administration (0802)							
Personnel	374,094	170,137	45.5%	203,957	50.0%	16,910	4.5%
Supplies and services	220,986	92,170	41.7%	128,816	50.0%	18,323	8.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	595,080	262,307	44.1%	332,773		35,233	5.9%
Clerk of Superior Court (0900)							
Personnel	1,884,785	859,100	45.6%	1,025,685	50.0%	83,292	4.4%
Supplies and services	165,774	80,842	48.8%	84,932	50.0%	2,045	1.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	2,050,559	939,942	45.8%	1,110,617		85,337	4.2%
Superior Court (1000)							
Personnel	2,855,915	1,346,577	47.2%	1,509,338	50.0%	81,380	2.8%
Supplies and services	226,013	110,671	49.0%	115,342	50.0%	2,335	1.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	3,081,928	1,457,249	47.3%	1,624,679		83,715	2.7%
Superior Court- Security (1001)							
Personnel	531,248	253,217	47.7%	278,031	50.0%	12,407	2.3%
Supplies and services	25,764	28,888	112.1%	(3,124)	50.0%	(16,006)	(62.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	557,012	282,106	50.6%	274,906		(3,600)	(0.6%)

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Year-to-Date Actual				Pay Periods Months	13 6	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Superior Court- Collections (1002)							
Personnel	371,853	157,992	42.5%	213,861	50.0%	27,935	7.5%
Supplies and services	45,837	24,391	53.2%	21,447	50.0%	(1,472)	(3.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	417,690	182,382	43.7%	235,308		26,463	6.3%
Superior Court- Trial Services (1003)							
Personnel	202,946	95,196	46.9%	107,750	50.0%	6,277	3.1%
Supplies and services	683,227	215,678	31.6%	467,549	50.0%	125,935	18.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	886,173	310,875	35.1%	575,298		132,212	14.9%
Conflict Administrator (1004)							
Personnel	58,189	27,792	47.8%	30,397	50.0%	1,303	2.2%
Supplies and services	1,318,015	740,583	56.2%	577,432	50.0%	(81,576)	(6.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,376,204	768,375	55.8%	607,829		(80,273)	(5.8%)
Superior Court- IT Personnel Service (1005)							
Personnel	304,560	145,475	47.8%	159,085	50.0%	6,805	2.2%
Supplies and services	146,114	50,194	34.4%	95,920	50.0%	22,863	15.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	450,674	195,668	43.4%	255,006		29,669	6.6%
Justice Court #1 (1100)							
Personnel	1,046,847	460,799	44.0%	586,048	50.0%	62,624	6.0%
Supplies and services	108,593	59,088	54.4%	49,505	50.0%	(4,792)	(4.4%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,155,440	519,888	45.0%	635,553		57,833	5.0%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Pay Periods					13	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Months					6	
	Year-to-Date Actual						
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Justice Court #2 (1101)							
Personnel	336,981	160,175	47.5%	176,806	50.0%	8,316	2.5%
Supplies and services	44,744	21,401	47.8%	23,343	50.0%	971	2.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	381,725	181,576	47.6%	200,149		9,287	2.4%
Justice Court #3 (1102)							
Personnel	294,078	135,531	46.1%	158,547	50.0%	11,508	3.9%
Supplies and services	39,324	18,901	48.1%	20,423	50.0%	761	1.9%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	333,402	154,431	46.3%	178,971		12,270	3.7%
Constable #1 (1200)							
Personnel	250,267	119,774	47.9%	130,493	50.0%	5,360	2.1%
Supplies and services	46,474	28,456	61.2%	18,018	50.0%	(5,219)	(11.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	296,741	148,229	50.0%	148,512		141	0.0%
Constable #2 (1201)							
Personnel	80,845	38,828	48.0%	42,017	50.0%	1,594	2.0%
Supplies and services	4,997	3,840	76.9%	1,157	50.0%	(1,342)	(26.9%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	85,842	42,669	49.7%	43,173		252	0.3%
Constable #3 (1202)							
Personnel	-	-	0.0%	-	50.0%	-	50.0%
Supplies and services	4,374	258	5.9%	4,116	50.0%	1,929	44.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	4,374	258	5.9%	4,116		1,929	44.1%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Year-to-Date Actual				Pay Periods Months	13 6	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Victim Services (1300)							
Personnel	259,624	118,095	45.5%	141,529	50.0%	11,717	4.5%
Supplies and services	3,115	2,843	91.3%	272	50.0%	(1,286)	(41.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	262,739	120,938	46.0%	141,801		10,432	4.0%
Public Defender (1400)							
Personnel	1,835,187	872,635	47.6%	962,552	50.0%	44,958	2.4%
Supplies and services	361,981	157,898	43.6%	204,083	50.0%	23,093	6.4%
Capital outlay	9,243	-	0.0%	9,243	50.0%	4,622	50.0%
Total Expenditures	2,206,411	1,030,533	46.7%	1,175,878		72,672	3.3%
Non-Department (1600)							
Personnel	242,761	35,098	14.5%	207,663	50.0%	86,282	35.5%
Supplies and services	1,851,160	554,680	30.0%	1,296,480	50.0%	370,900	20.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	2,093,921	589,778	28.2%	1,504,143		457,182	21.8%
County Administrator- Channel 77 (1601)							
Personnel	113,964	23,240	20.4%	90,724	50.0%	33,742	29.6%
Supplies and services	52,149	7,468	14.3%	44,681	50.0%	18,606	35.7%
Capital outlay	56,736	-	0.0%	56,736	50.0%	28,368	50.0%
Total Expenditures	222,849	30,708	13.8%	192,141		80,717	36.2%
Juvenile Court- Administration (1700)							
Personnel	1,171,901	541,877	46.2%	630,024	50.0%	44,073	3.8%
Supplies and services	334,948	185,579	55.4%	149,369	50.0%	(18,105)	(5.4%)
Capital outlay	-	1,427	0.0%	(1,427)	0.0%	(1,427)	0.0%
Total Expenditures	1,506,849	728,883	48.4%	777,966		24,541	1.6%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Year-to-Date Actual				Pay Periods Months	13 6	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Juvenile Court- Detention (1800)							
Personnel	2,738,735	1,264,287	46.2%	1,474,448	50.0%	105,080	3.8%
Supplies and services	613,444	324,149	52.8%	289,295	50.0%	(17,427)	(2.8%)
Capital outlay	49,416	1,427	0.0%	47,989	50.0%	23,281	50.0%
Total Expenditures	3,401,595	1,589,863	46.7%	1,811,732		110,934	3.3%
Financial Services (1900)							
Personnel	1,337,469	609,099	45.5%	728,370	50.0%	59,635	4.5%
Supplies and services	90,654	29,684	32.7%	60,970	50.0%	15,643	17.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,428,123	638,783	44.7%	789,340		75,278	5.3%
Legal Defender (2000)							
Personnel	1,122,575	511,835	45.6%	610,741	50.0%	49,453	4.4%
Supplies and services	110,446	44,788	40.6%	65,658	50.0%	10,435	9.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,233,021	556,623	45.1%	676,398		59,888	4.9%
Human Resources (2100)							
Personnel	615,681	277,024	45.0%	338,657	50.0%	30,816	5.0%
Supplies and services	164,815	53,684	32.6%	111,131	50.0%	28,724	17.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	780,496	330,708	42.4%	449,788		59,540	7.6%
General Services (2200)							
Personnel	1,666,656	760,927	45.7%	905,729	50.0%	72,401	4.3%
Supplies and services	577,782	262,427	45.4%	315,355	50.0%	26,464	4.6%
Capital outlay	-	-	0.0%	-	0.0%	-	
Total Expenditures	2,244,438	1,023,354	45.6%	1,221,084		98,865	4.4%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Pay Periods Months					13 6	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Year-to-Date Actual						
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Information and Technology (2500)							
Personnel	1,684,965	723,196	42.9%	961,769	50.0%	119,287	7.1%
Supplies and services	1,186,637	614,718	51.8%	571,919	50.0%	(21,399)	(1.8%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	2,871,602	1,337,914	46.6%	1,533,688		97,887	3.4%
Development Services- Administration (2700)							
Personnel	678,073	278,085	41.0%	399,988	50.0%	60,951	9.0%
Supplies and services	161,216	72,103	44.7%	89,113	50.0%	8,505	5.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	839,289	350,188	41.7%	489,101		69,456	8.3%
Development Services- Building Safety (2702)							
Personnel	569,206	186,578	32.8%	382,628	50.0%	98,025	17.2%
Supplies and services	37,736	27,511	72.9%	10,225	50.0%	(8,643)	(22.9%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	606,942	214,088	35.3%	392,854		89,383	14.7%
Development Services- Environmental (2703)							
Personnel	259,748	125,586	48.3%	134,162	50.0%	4,288	1.7%
Supplies and services	26,594	15,987	60.1%	10,607	50.0%	(2,690)	(10.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	286,342	141,574	49.4%	144,768		1,597	0.6%
Development Services- GIS (2704)							
Personnel	334,777	155,818	46.5%	178,959	50.0%	11,571	3.5%
Supplies and services	120,675	90,790	75.2%	29,885	50.0%	(30,452)	(25.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	455,452	246,607	54.1%	208,845		(18,881)	(4.1%)

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Pay Periods					13	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Months					6	
	Year-to-Date Actual						
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Development Services- Planning and Zoning (2705)							
Personnel	874,642	355,463	40.6%	519,179	50.0%	81,858	9.4%
Supplies and services	74,158	41,037	55.3%	33,121	50.0%	(3,958)	(5.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	948,800	396,500	41.8%	552,300		77,900	8.2%
Development Services- Customer Service (2706)							
Personnel	646,818	251,070	38.8%	395,748	50.0%	72,339	11.2%
Supplies and services	27,266	24,378	89.4%	2,888	50.0%	(10,745)	(39.4%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	674,084	275,448	40.9%	398,636		61,594	9.1%
Adult Probation (3000)							
Personnel	1,539,588	687,999	44.7%	851,589	50.0%	81,795	5.3%
Supplies and services	285,286	168,861	59.2%	116,425	50.0%	(26,218)	(9.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,824,874	856,859	47.0%	968,015		55,578	3.0%
Adult Probation- Pretrial (3001)							
Personnel	384,025	183,800	47.9%	200,225	50.0%	8,212	2.1%
Supplies and services	15,945	3,381	21.2%	12,564	50.0%	4,592	28.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	399,970	187,181	46.8%	212,789		12,804	3.2%
Adult Probation- Graffiti (3002)							
Personnel	59,299	28,459	48.0%	30,840	50.0%	1,190	2.0%
Supplies and services	12,611	5,169	41.0%	7,442	50.0%	1,137	9.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	71,910	33,628	46.8%	38,282		2,327	3.2%

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Year-to-Date Actual				Pay Periods Months	13 6	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Sheriff (3300)							
Personnel	8,027,593	3,870,158	48.2%	4,157,435	50.0%	143,638	1.8%
Supplies and services	1,221,746	690,334	56.5%	531,412	50.0%	(79,461)	(6.5%)
Capital outlay	245,000	121,481	49.6%	123,519	50.0%	1,019	0.4%
Total Expenditures	9,494,339	4,681,974	49.3%	4,812,365		65,196	0.7%
Sheriff- Medical Examiner (3302)							
Personnel	273,996	138,624	50.6%	135,372	50.0%	(1,626)	(0.6%)
Supplies and services	285,084	173,641	60.9%	111,443	50.0%	(31,099)	(10.9%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	559,080	312,265	55.9%	246,815		(32,725)	(5.9%)
Emergency Services (3500)							
Personnel	134,410	32,601	24.3%	101,809	50.0%	34,604	25.7%
Supplies and services	41,042	10,905	26.6%	30,137	50.0%	9,616	23.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	175,452	43,506	24.8%	131,946		44,220	25.2%
Public Works- Solid Waste (4600)							
Personnel	342,866	126,935	37.0%	215,931	50.0%	44,498	13.0%
Supplies and services	283,950	122,961	43.3%	160,989	50.0%	19,014	6.7%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	626,816	249,896	39.9%	376,920		63,512	10.1%
Medical Eligibility (5700)							
Personnel	58,246	10,387	17.8%	47,859	50.0%	18,736	32.2%
Supplies and services	10,902,504	5,502,720	50.5%	5,399,784	50.0%	(51,468)	(0.5%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	10,960,750	5,513,107	50.3%	5,447,643		(32,732)	(0.3%)

Comparison to Budget – Expenditures (cont):

Yuma County Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending December 31, 2014

As of March 10, 2015	Year-to-Date Actual				Pay Periods Months	13 6	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
Public Fiduciary (6100)							
Personnel	481,596	197,844	41.1%	283,752	50.0%	42,954	8.9%
Supplies and services	147,662	65,907	44.6%	81,755	50.0%	7,924	5.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	629,258	263,751	41.9%	365,507		50,878	8.1%
Public Works- Parks (7200)							
Personnel	2,646	1,254	47.4%	1,392	50.0%	69	2.6%
Supplies and services	8,168	5,858	71.7%	2,310	50.0%	(1,774)	(21.7%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	10,814	7,112	65.8%	3,702		(1,705)	(15.8%)
School Superintendent (8000)							
Personnel	351,837	168,141	47.8%	183,696	50.0%	7,778	2.2%
Supplies and services	35,915	22,132	61.6%	13,783	50.0%	(4,174)	(11.6%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	387,752	190,272	49.1%	197,480		3,604	0.9%
General Fund Contingency							
Activity base (1600)	-	-	0.0%	-	0.0%	-	0.0%
Contingency	254,969	-	0.0%	254,969	50.0%	127,485	50.0%
Contingency (1601)	-	-	0.0%	-	0.0%	-	0.0%
Reserves (Emergency)	6,563,117	-	0.0%	6,563,117	50.0%	3,281,559	50.0%
Reserves	-	-	0.0%	-	50.0%	-	50.0%
Total	6,818,086	-	0.0%	6,818,086	50.0%	3,409,043	50.0%

Note 1: Vacant positions and the timing of expenditures can significantly affect how a department's expenditures compare to the benchmark.

Note 2: Definition of colors used in the Expenditure section:

Uses	Projection	Definition	Impact
Expenditures	Black	Actual expenditures less than benchmark	Positive
Expenditures	Red	Actual expenditures more than benchmark	Negative

Note 3: The figures represented in this report are un-audited figures and are subject to change.